

EXHIBIT J - MODIFIED SEVERANCE CLAIMS

CLAIM TO BE MODIFIED*	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<p>Claim: 17881 Date Filed: 07/06/2009 Docketed Total: \$89,420.00 Filing Creditor Name: JAMES A BABB</p>	<p>Claim Holder Name JAMES A BABB</p> <p>Docketed Total: \$89,420.00</p> <p> <u>Secured</u> <u>Priority</u> \$89,420.00 <u>Unsecured</u> </p> <p> <u>Case Number**</u> 05-44481 </p>	<p>Modified Total: \$65,565.00</p> <p> <u>Secured</u> <u>Priority</u> \$65,565.00 <u>Unsecured</u> </p> <p> <u>Case Number**</u> 05-44481 </p>
<p>Claim: 17657 Date Filed: 07/03/2009 Docketed Total: \$107,900.00 Filing Creditor Name: JAMES F DISHER</p>	<p>Claim Holder Name JAMES F DISHER</p> <p>Docketed Total: \$107,900.00</p> <p> <u>Secured</u> <u>Priority</u> \$107,900.00 <u>Unsecured</u> </p> <p> <u>Case Number**</u> 05-44481 </p>	<p>Modified Total: \$79,425.00</p> <p> <u>Secured</u> <u>Priority</u> \$79,425.00 <u>Unsecured</u> </p> <p> <u>Case Number**</u> 05-44481 </p>
<p>Claim: 17066 Date Filed: 06/30/2009 Docketed Total: \$124,380.00 Filing Creditor Name: JOHN R DAVIDSON</p>	<p>Claim Holder Name JOHN R DAVIDSON</p> <p>Docketed Total: \$124,380.00</p> <p> <u>Secured</u> <u>Priority</u> \$124,380.00 <u>Unsecured</u> </p> <p> <u>Case Number**</u> 05-44481 </p>	<p>Modified Total: \$93,285.00</p> <p> <u>Secured</u> <u>Priority</u> \$93,285.00 <u>Unsecured</u> </p> <p> <u>Case Number**</u> 05-44481 </p>
		<p>Total Claims To Be Modified: 3</p> <p>Total Amount As Docketed: \$321,700.00</p> <p>Total Amount As Modified: \$238,275.00</p>

* The addresses of the creditors on this exhibit have been intentionally omitted for privacy reasons.

** See Exhibit M for a listing of debtor entities by case number.